

House _____ Amendment NO. _____

Offered By _____

1 AMEND House Committee Substitute for Senate Bill No. 693, Page 31, Section 144.030, Line 313,
2 by inserting immediately after said line the following:

3
4 "144.044. 1. As used in this section, the following terms mean:

5 (1) "Sale of a modular unit", a transfer of a modular unit as defined in section 700.010;

6 (2) "Sale of a new manufactured home", a transfer of a manufactured home, as defined in
7 section 700.010, which involves the delivery of the document known as the manufacturer's statement
8 of origin to a person other than a manufactured home dealer, as dealer is defined in section 700.010,
9 for purposes of allowing such person to obtain a title to the manufactured home from the department
10 of revenue of this state or the appropriate agency or officer of any other state;

11 (3) "Sale of a used manufactured home", any subsequent sale of a manufactured home as
12 defined in section 700.010, which does not qualify as "new" as defined in subdivision (9) of section
13 700.010.

14
15 2. In the event of the sale of a new manufactured home, forty percent of the purchase price,
16 as defined in section 700.320, shall be considered the sale of a service and not the sale of tangible
17 personal property. In addition to the exemptions granted under the provisions of section 144.030, the
18 sale of services as defined in this section shall be specifically exempted from the provisions of
19 sections 238.235 and 238.410, the local sales tax law as defined in section 32.085, sections 144.010
20 to 144.525 and 144.600 to [144.745] 144.761, and from the computation of the tax levied, assessed
21 or payable under sections 238.235 and 238.410, the local sales tax law as defined in section 32.085,
22 sections 144.010 to 144.525 and 144.600 to [144.745] 144.761, and section 238.235.

23 3. In the event of the sale of a new modular unit, forty percent of the retail sale of the unit or
24 forty percent of the manufacturer's sales price of the unit if the manufacturer makes a sale to a
25 consumer that is not a retail sale, plus any carrier charge and freight charges shall be considered the
26 sale of a service and sixty percent shall be the retail sale of tangible personal property. In addition to
27 the exemptions granted under the provisions of section 144.030, the sale of services as defined in this
28 section shall be specifically exempted from the provisions of sections 238.235 and 238.410, the local
29 sales tax law as defined in section 32.085, sections 144.010 to 144.525 and 144.600 to [144.745]
30 144.761, and from the computation of the tax levied, assessed, or payable under sections 238.235
31 and 238.410, the local sales tax law as defined in section 32.085, sections 144.010 to 144.525 and

Action Taken _____ Date _____

1 144.600 to [144.745] 144.761, and section 238.235.

2 4. In addition to the exemptions granted under the provisions of section 144.030, the sale of
3 a used manufactured home as defined in this section shall be specifically exempted from the
4 provisions of sections 238.235 and 238.410, the local sales tax law as defined in section 32.085,
5 sections 144.010 to 144.525 and 144.600 to 144.761, and from the computation of the tax levied,
6 assessed, or payable under sections 238.235 and 238.410, the local sales tax law as defined in section
7 32.085, sections 144.010 to 144.525 and 144.600 to 144.761, and section 238.235."; and

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9 Further amend said bill by amending the title, enacting clause, and intersectional references
10 accordingly.
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